



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

WAC 458-30-270: Data relevant to continuing eligibility – Assessor may require owner to submit.

WAC 458-30-275: Continuing classification – sale or transfer of ownership of classified land; and

WAC 458-30-325: Transfers between classifications – Application for reclassification

Date last reviewed:

WAC 458-30-270: 8/28/00

WAC 458-30-275: 11/30/99

WAC 458-30-325: 12/08/99

Reviewer: **Kim M. Qually**

Date current review completed: **6/21/05**

Briefly explain the subject matter of the document(s):

The goal and purpose of WAC 458-30-270 is to describe the types of information an assessor may require an owner of classified land to submit to allow the assessor to determine that the land continues to be eligible for classification in the current use program.

The goal and purpose of WAC 458-30-275 is to explain the procedures and forms used when land classified under chapter 84.34 RCW (Open space, agricultural, timber lands—Current use—Conservation Futures) is sold or transferred to a new owner if the new owner wishes to maintain the current use classification.

The goal and purpose of WAC 458-30-325 is to describe the procedure of changing the classification of land classified under the provisions of chapter 84.34 RCW to classified or designated under the provisions of chapter 84.33 RCW.

Type an “X” in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public request?



If “yes,” provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

Not applicable

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
X		Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	n/a	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

In the San Juan County v. Ayre BTA case some confusion as to how WAC 458-30-275 could be read and interpreted was argued. Therefore, it would be prudent to amend the rule to implement any further differing interpretations of the rule.

3. Additional information: Identify any additional issues that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

Not applicable. The rules are written in the style and format now preferred by DOR. DOR is not of any problems that have arisen about either WAC 458-30-270 or 458-30-325.

4. Listing of documents reviewed:



Statute(s) Implemented:

RCW 84.34.070: Withdrawal from classification;

RCW 84.34.121: Information required; and

**RCW 84.34.108: Removal of classification – Factors – Notice of continuance –
Additional tax – Lien – Delinquencies – Exemptions.**

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs):

**Barnes v. Thurston County Assessor, BTA Docket No. 58063 (2002) - removal was
at issue but request for information to confirm eligibility is discussed;**

**Spring v. Klickitat County Assessor, BTA Docket No. 60610 (2004) - county
argued that it had authority to request information under WAC 458-30-
270 but the rule was not examined or discussed in the analysis.
Reclassification under WAC 458-30-275 mentioned;**

**Smith v. Douglas County Assessor, BTA Docket No. 59443 (2003) - request for info
in compliance with WAC 458-30-270 was discussed;**

**San Juan County Assessor v. Ayre, BTA Dockets Nos. 00-022 and 00-023 (2000) -
removal - notice of continuance - request for information - WAC 458-30-
270 & 275 were discussed;**

**Mendoza v. Yakima County Assessor, BTA Docket No. 59757 (2003) - was
proposed removal of subject property from current use designation “farm
and agricultural land” supported by the facts - information to support
continued classification or removal;**

**Smith v. Clallam County Assessor, BTA Docket Nos. 56513 & 56514 (2002) -
application for reclassification - timing - effect..**

**Crosier Orchards, Inc. v. Yakima County Assessor, BTA Docket No. 55046 (2000)
- removal - possible reclassification of land discussed; and**

**Douglas County Assessor v. Sarto, BTA Docket No. 54761 (2000) - removal from
farm and ag classification - possibility of reclassification open space farm
and ag conservation land.**

Appeals Division Decisions (WTDs): **Not applicable**

Attorney General Opinions (AGOs): **None**

Other Documents: **None**

5. Review Recommendation:

 X Amend - WAC 458-30-275 (same as previous review)

 Repeal/Cancel

 X Leave as is - WACs 458-270-270 and 458-30-325

 Begin the rule-making process for possible revision.



Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

WAC 458-30-275 (revised 2002) should be amended to clarify it so that DOR's interpretation of the statute is clear and unambiguous. The rule was an issue during the Ayre's formal appeal before the BTA. The format of the rule was the main issue.

WAC 458-30-270 (revised 1995) and 458-30-325 (revised 2002) - there is no need to amend either of these rules at the present time. There are achieving their intended goals and no problems regarding them have been brought to DOR's attention.

6. Manager action: Date: 7/6/05

AL Reviewed and accepted recommendation

Amendment priority (to be completed by manager):

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